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production of minerals are taxed. The old provision of uniformity in taxation is no more.

The Legislature is given power to pass sufficient regulatory laws regarding corporations, in the issuance of stocks, and bonds, and has full supervision of their business. Bank stock-holders are subject to double liability and private banks will be placed under full inspection.

State printing may be done by contract or the state can do its own printing.

Civil service is made mandatory as far as practicable in the public service of the state, counties and cities.

Provision is also made for an easier method of amending the Constitution in the future.

Municipal home rule is guaranteed to the cities.

License to traffic in intoxicating liquors was one of the hardest fought and most bitter of the contests. The liquor traffic has been an "outlaw" in Ohio. Now it has been raised to the degree of "respectability," with certain regulating limiting provisions.

Many of the provisions are regarded more in the light of legislative enactments than constitutional fundamentals, while others were permissible under the present Constitution.

C. L. MARTZOLFF,  
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**Public Utilities:** Two states, California and Rhode Island put into effect in 1912 laws providing for public service commissions. The California law which went into effect in March was enacted at a special session in December, 1911. The Rhode Island law was enacted at the regular session of 1912.

To date fourteen states have enacted such laws. In the order of their adoption of the law, they are: New York and Wisconsin, 1907; Vermont, 1908; Maryland, 1910; Washington, New Hampshire, Kansas, Nevada, New Jersey, Connecticut, Ohio, 1911; California and Rhode Island, 1912. The Oregon Legislature passed the law but it was suspended under the referendum and referred to the people at the coming election. Illinois provided in 1911 for a commission to report on the subject in 1913. Delaware enacted a law for a commission for the city of Wilmington.

The two new laws afford little that is new on the subject. They follow fairly closely the models of other states. Both give ample power of investigation to the commission, in California, the railroad

commission, in Rhode Island, the newly created public service commission. The Rhode Island law applies to railroads and all common carriers, street railroads, telegraph and telephone companies or companies furnishing gas or electricity for heat, light or power, but not to municipal waterworks. The California law applies to all common carriers; gas and electric companies furnishing heat, light or power for profit; telegraph and telephone; water companies; pipe lines; wharfingers and warehouse companies.

Both laws require of public service corporations, adequate and safe service at a reasonable price; discrimination is prohibited; rates must be posted; changes must be reported to the commission in advance; and in California, approved; accidents must be reported; investigation may be had on complaint or at the instance of the commission; meters and other measuring devices are subject to test by the commission; standards of service may be fixed; grade crossings are prohibited in future in California and their construction supervised in Rhode Island.

The California law gives the commission power over the issue of stocks, bonds and other securities; the Rhode Island law is silent on that subject.

The California law authorizes the commission to establish uniform accounting systems and to require depreciation funds and make physical valuations; the Rhode Island law makes no provision. The long and short haul clause of the interstate commerce law is placed in the California law and it is applied to telegraph and telephone companies. The California law also fixes street car fares at 5 cents unless authority is granted for increase; requires physical connection between railroads, telegraphs and telephones and requires a certificate of necessity before a public utility begins work.

Two marked differences are found in the method of enforcement. Under the Rhode Island law, the public utility may appeal to the supreme court and the appeal acts as a stay but any justice or the court itself may prevent the stay if it appears that the appeal is made for purposes of delay. The Wisconsin provision is adopted requiring that if new evidence is introduced before the court the case shall be stayed for 60 days until the commission has had a chance to pass upon the new evidence. The California law provides that where an order has been issued by the commission, there can be no appeal to the courts unless an application for rehearing has been made and refused. The order goes into effect at once and no injunction can be issued

"otherwise than upon three days notice and after a hearing, and if the order of the commission is suspended the order suspending the same shall contain a specific finding based upon evidence submitted to the court that great or irreparable damage would otherwise result to the petitioner and specifying the nature of the damage."

A suspending bond must be filed sufficient to insure the payment of damages caused by non-enforcement, and the court may compel a certain amount of money from time to time to be placed in trust to pay for excess charges collected.

The California law has a new provision to safeguard its provisions for home rule for cities. The provision reads:

"This act shall not effect such powers of control over any public utility vested in any city and county or incorporated city or town, as, at an election to be held pursuant to laws hereafter passed by the legislature, a majority of the qualified electors voting therein of such city and county or incorporated city or town shall vote to retain, and until such election, such powers shall continue unimpaired in such city and county or incorporated city or town; but if the vote so taken shall not favor continuation of such powers they shall thereafter vest in the commission."

JOHN A. LAPP.

**Tax Measures of 1912.** Only twelve legislatures have met in regular session, and two in special session, so far this year. Fewer changes in tax laws have been enacted than in 1911. There have been, however, more constitutional amendments on the subject of taxation submitted to the people than ever before; and probably there have never been as many special commissions investigating various phases of taxation.

#### LEGISLATION

The most important changes this year were perhaps those in Rhode Island. A permanent tax commission of three members was authorized and has been appointed; its duties include supervision of local assessments, furnishing blank assessment rolls at the expense of the state, and assessing the "corporate excess" of industrial corporations. The law directs the separate assessment of land and buildings. Intangible personal property is now to be taxed at the rate, uniform throughout the state, of forty cents on the hundred dollars. The same rate applies to bank and trust company shares and to "corporate excess"